

REFERENCES

- Aditya Candra Nugroho, M. Z. (2022). PENGARUH FINANCIAL DISTRESS, LEVERAGE, SALES GROWTH, MANAJEMEN LABA, DAN INTENSITAS ASET TETAP TERHADAP PENGHINDARAN PAJAK. *Jurnal Economica*.
- Aditya Nugrahitha and Herkulanus Bambang Suprasto. (2018). Pengaruh Profitabilitas, Leverage, Corporate Governance, dan Karakter Eksekutif pada Tax Avoidance . *E- Jurnal Akuntansi*, Vol 22 No 3.
- Anasta, L. D. (2023). *Tax Management (Theory, Strategy & Implementation)*. South Jakarta: Salemba Empat.
- Ansofino, J. . (2019). *Econometric Textbook*. Yogyakarta: Deepublish publisher.
- Atmowardoyo, H. (2018). Research Methods in TEFL Studies: Descriptive Research, Case Study, Error Analysis, and R & D. *Journal of Language Teaching and Research* .
- Bramantiyo Sonny Sadeva, S. S. (2020). PENGARUH KEPEMILIKAN INSTITUSIONAL, UKURAN PERUSAHAAN, LEVERAGE DAN TRANSFER PRICING TERHADAP TAX AVOIDANCE (Studi pada Perusahaan Pertambangan yang Terdaftar Dalam Bursa Efek Indonesia Tahun (2014-2018). *Jurnal Akuntansi dan Sistem Teknologi Informasi*.

- Callista. (2022). The impact of profitability, leverage and capital intensity toward tax avoidance in mining sector companies listed on the Indonesia Stock Exchange . *Bachelor Thesis Universitas Pelita Harapan*.
- Corporate governance, i. a. (2010). Robinson ,C. Armstrong. *Journal of Accounting and Economics*.
- Dang, C., Li, Z. and Yang, C. (2018). Measuring Firm Size in Empirical Corporate Finance. *Journal of Banking & Finance. American Journal of Industrial and Business Management*, 86, 159-176. .
- Darmawan, R. (2023). STUDI LITERATUR PENGARUH PROFITABILITAS, LEVERAGE DAN UKURAN PERUSAHAAN TERHADAP (TAX AVOIDANCE). *Public Economics*.
- Demsetz, A. A. (1972). Production, Information Costs, and Economic Organization. *American Economic Association* .
- Drs. Chairil Anwar Pohan, M. M. (2013). *MANAJEMEN PERPAJAKAN*. JAKARTA: PT GRAMEDIA.
- Eka Maulana,Suri Mahrani,Roy Budiharjo. (2021). Pengaruh Capital Intencity, Likuiditas dan Ukuran Perusahaan Terhadap Tax Avoidance . *Jurnal Riset Akuntansi dan Keuangan*, VOL 3 NO 3.
- Erfan Effendi, SE.Ak.,MMT.,CA.,CT.,CRBC, Ridho Dani Ulhaq, SE. (2021). Pengaruh Audit Tenur, Reputasi Auditor, Ukuran Perusahaan Dan Komite Audit. *Penerbit Adab*,, 135.

- Fauzan., D. A. (2023). The Effect of Audit Committee, Leverage , ROA, Company Size, and Sales Growth on Tax Avoidance.
- Fernando Antonio Ribeiro Serra, F. S. (2018). Secondary Data in Research – Uses and Opportunities.
- Ghodang, H. (2020). *Quantitative Research Methods:: Basic Concepts & Applications of Regression and Path Analysis Using SPSS*. Medan: Group Partner Publisher.
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9*. Universitas Diponegoro.
- Gunawan, C. (2020). *Proficient in Mastering SPSS* . Yogyakarta: Deepublish Publisher.
- Hairul Azlan Annuar, Salihu Ibrahim Aramide PhD, Siti Normala Sheikh Obid. (2013). Corporate Ownership, Governance and Tax Avoidance: An Interactive Effects. *Social and Behavioral Sciences* , 150-160.
- Hendi Hendi, H. H. (2021). Pengaruh harga transfer, manajemen laba dan tanggung jawab sosial perusahaan terhadap penghindaran pajak. *Ekonomi Manajemen dan Akuntansi*.
- Herlina, V. (2019). *Practical Guide to Processing Qustionnaire Data Using SPSS*. Jakarta: PT. Elex Media Komputindo.

- John R. Robinson, Stephanie A. Sikes and Connie D. Weaver. (2010). Performance Measurement of Corporate Tax Departments. *The Accounting Review*, 1035-1064.
- Karianton Tampubolon, Z. A. (2021). *Transfer Pricing dan Cara Membuat TP DOC*. Deepublish.
- Kartika Putri Kumalasari. (2020). NUSANTARA PARADIGM: THE PARADOX OF THE EXISTENCE OF MNES IN THE CREATION OF COUNTRY BY COUNTRY REPORTS ON TRANSFER PRICING ACTIVITIES.
- Kusumaningrum, S. I. (2019). PEMANFAATAN SEKTOR PERTANIAN SEBAGAI PENUNJANG PERTUMBUHAN PEREKONOMIAN INDONESIA . *Research Articles* .
- Michael C. Jensen & William H. Meckling. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 305-360.
- Mochamad Maulana, T. M. (2021). The Effect of Transfer Pricing, Capital Intensity and Financial Distress on Tax Avoidance with Firm Size as Moderating Variables. *Modern Economics*.
- Muhammad Arsyad, S. N. (2021). *Manajemen Pajak*. Nas media Pustaka.
- Mukhtar. (2021). The Effect of Transfer Pricing, Leverage, and Sales Growth on Tax Avoidance.

- Naibaho, N. O. (2019). Effect Of Transfer Pricing, Leverage, Risk Companies and Earnign Management Tax Avoidance (Empirical Study of Manufacturing Companies Listed on The Indonesia Stock Exchange Period 2013 - 2016).
- Nisa Apriani, Trisandi Eka Putri, Indah Umiyati. (2020). THE EFFECT OF TAX AVOIDATION, EXCHANGE RATE, PROFITABILITY, LEVERAGE, TUNNELING INCENTIVE AND INTANGIBLE ASSETS ON THE DECISION TO TRANSFER PRICING . *Journal of Accounting for Sustainable Society*.
- Nugrahitha, A. (2018). Pengaruh Profitabilitas, Leverage, Corporate Governance, dan Karakter Eksekutif pada Tax Avoidance. *E- Jurnal Akuntansi*, Vol 22 No 3 .
- Priyatno, D. (2020). *SPSS: Easy Guide to Data Processing for students and the general public*. Yogyakarta: Andii offset.
- Purwanti, R. (2023). Correlation of non-physically work environment, employee and work engagement. *Jurnal Ekonomi, Manajemen dan Akuntansi*.
- Putra, I. M. (2023). An Introduction to Accounting and Taxation for trading companies introduction to taxation and others. *Great Indonesian Child*.
- Qamar, N. &. (2020). *Doctrinal and Non-Doctrinal Legal Research Methods*. Makassar: Social Political Genius.
- Rachibi, W. N. (2020). *Economic & Business Research Method SPSS & SEM Lisrel Regression Annalysis*. Jakarta: Indef.

Rahmawati, V. (2020). PENGARUH SIZE, LEVERAGE, PROFITABILITY, DAN CAPITAL INTENSITY RATIO TERHADAP EFFECTIVE TAX RATE (ETR) . *JIRA*.

Renika Hasibuan, R. C. (2022). *Transfer Pricing: Pengaruhnya pada Perusahaan Jasa*.

Ridho Ramadhani, Akhmadi Akhmadi, Muhammad Kuswantoro. (2018). PENGARUH LEVERAGE DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DIVIDEN SEBAGAI VARIABEL INTERVENING (Studi kasus pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2016). *Jurnal Riset Bisnis dan Manajemen Tirtayasa*, vol 2, no 1.

Riyanto, S. A. (2020). *Research Methods Quantitative Research in the Fields of Management, Engineering, Education and Experimentation*. Yogyakarta: Deepublish Publisher.

Salihu Ibrahim Aramide PhD, S. N. (2013). Measures of corporate tax avoidance: Empirical evidence from an emerging economy. *International Journal of Business and Society* .

Saragih, A. H., & Ali, S. . (2023). The Impact of Managerial Ability on Corporate Tax Risk and Long-Run Tax Avoidance: Empirical Evidence from a Developing Country. *Corporate Governance*, 1117-1144.

Scott D. Dyreng, Michelle Hanlon and Edward L. Maydew. (2008). Long-Run Corporate Tax Avoidance. *The Accounting Review*, 61-82 (22 pages).

- SE Liberty, M. M. (2023). Kepatuhan Wajib Pajak Kendaraan Bermotor: Dari Preferensi Risiko Hingga Dampak. *Kolaborasi Pustaka Warga*.
- Sonya Enda Natasha S. Pandia, Robinhot Gultom. (2022). UKURAN PERUSAHAAN SEBAGAI PEMODERASI PENGARUH TAX MINIMIZATION, DEBT COVENANT, KUALITAS AUDIT, EXCHANGE RATE TERHADAP TRANSFER PRICING. *Jurnal Ilmiah METHONOMI*, Vol. 8 No. 1.
- Sudarmanto, E. A. (2021). *Business Research Design: A Quantitative Approach*. Medan: Kita Write Foundation.
- Sugiyono. (2020). *Accounting Research Method*. Yogyakarta: Deepublish Publisher.
- Suleman, N. (2022). *Tax Avoidance Behaviour (Spiritual Approach and Educational Level)*. Jakarta: Cahaya Arsh Publisher.
- Supriadi, I. (2020). *Accounting Research Methods*. Yogyakarta: Deepublish Publisher.
- Susanto, T. (2020). *Metode PENELITIAN TINDAKAN (Action Research)*.
- Sylvania Salsabilla, F. N. (2021). Pengaruh Transfer Pricing, Roa, Leverage Dan Manajemen Laba Terhadap penghindaran pajak di BEI tahun 2017 - 2021.
- Triyanto, I. a. (20202). *Writing Scientific Work*. Klaten: Lakeisha.
- Triyonowati. (2022). *Food and Beverage Business in Indonesia*. Purwokerto: Pena Persada.

- Ufira Isbah, a. R. (2016). ANALISIS PERAN SEKTOR PERTANIAN. *JURNAL SOSIAL EKONOMI PEMBANGUNAN* , 45-54.
- Wahyudi, S. (2019). *Economics Statistic*. Publisher UB Press.
- Wati, R. (2019). PENGARUH UKURAN PERUSAHAAN DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR DI BEI.
- Wibawa, W. S. (2019). Pengaruh manajemen laba, profitabilitas dan transfer pricing terhadap penhindaran pajak (studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek indonesia tahun 2013 - 2017).
- Widjojo. (2021). Influence Of Taxes, Leverage, And Bonus Mechanism On Transfer Pricing Decisions.
- Winka Nanda Viola and Jadzil Baihaqi. (2023). Tax Avoidance: Capital Intensity, Profitabilitas, dan Leverage. *Jurnal Ekonomi dan Bisnis Islam IAIN Kudus*, Volume 1, Nomor 2.
- Wulandari(, S. (2021). Transfer Pricing dari Perspektif Perencanaan Pajak, Tunneling Incentives, dan Aset Tidak Berwujud. *Wahana Riset Akuntansi*.
- Yusuf, M. L. (2018). *Theory & Application Research Data Analysis in the Fisherier Sector*. Bogor: IPB Press.
- Zahrotun Nisa, W. W. (2020). The Effect of Tax and Leverage on Transfer Pricing Decisions with Institutional Ownership as Moderating. *Birci Journal* .